

**FILED**

**APR 10 1998**

DOROTHY A. EVANS, CLERK  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF OKLAHOMA

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF OKLAHOMA

In re:	)	
	)	
RICHARD L. LANGFORD and	)	
ANITA L. LANGFORD,	)	Case No. 97-03501-M
	)	
Debtors.	)	Chapter 7
_____	)	
	)	
RICHARD L. LANGFORD and	)	
ANITA L. LANGFORD,	)	
	)	
Plaintiffs,	)	
	)	
v.	)	Adv. No. 97-0322-M
	)	
UNITED STATES OF AMERICA, ex rel.	)	
INTERNAL REVENUE SERVICE,	)	
	)	
Defendant.	)	
_____	)	

JUDGMENT

THIS MATTER comes before the Court upon plaintiffs' Complaint to Determine Dischargeability of Debt filed on September 15, 1997 in which plaintiffs request the Court to determine the dischargeability of plaintiffs' federal income tax liabilities.

WHEREFORE it appearing to the Court that plaintiffs and the United States of America are in agreement as to the disposition of the above-captioned adversary proceeding as to them pursuant to the joint stipulation filed herewith, it is

ORDERED AND ADJUDGED that the stipulation between plaintiffs and the United States of America is hereby APPROVED and ADOPTED by the Court, and it is

FURTHER ORDERED as follows:

1. The plaintiffs filed a Chapter 7 petition in bankruptcy on July 30, 1997.

DOCKETED 4-13, 1998.  
Clerk, U.S. Bankruptcy Court  
Northern District of Oklahoma

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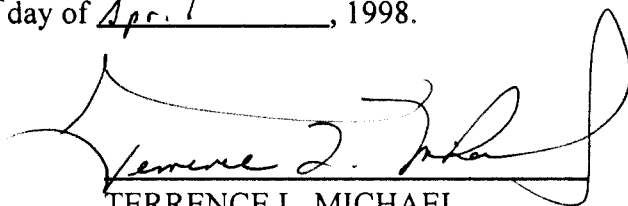
2. On September 15, 1997, the plaintiffs filed the above-captioned adversary action seeking a determination of the dischargeability of federal income tax liabilities owed to the United States.

3. Anita Langford's federal income taxes and interest for her 1991 and 1993 tax years, and her federal income taxes, interest and penalties for her 1994 and 1995 tax years are not dischargeable, pursuant to 11 U.S.C. Section 523(a)(1)(B)(i), because returns were not filed. However, the penalties relating to her 1991 and 1993 federal income taxes are properly subject to discharge, pursuant to 11 U.S.C. Section 523(a)(7), if and when a discharge is entered in this case.

4. Richard Langford's federal income taxes and interest for his 1991 and 1993 tax years, and his federal income taxes, interest and penalties for his 1994 and 1995 tax years are not dischargeable, pursuant to 11 U.S.C. Section 523(a)(1)(B)(i), because returns were not filed. However, the penalties relating to his 1991 and 1993 federal income taxes are properly subject to discharge, pursuant to 11 U.S.C. Section 523(a)(7), if and when a discharge is entered in this case.

5. The plaintiffs' federal income taxes, interest, and penalties for their 1996 tax year are not dischargeable, pursuant to 11 U.S.C. Sections 523(a)(1)(A) and 507(a)(8)(A)(i).

IT IS SO ORDERED this 8<sup>th</sup> day of April, 1998.

A handwritten signature in black ink, appearing to read "Terrence L. Michael", is written over a horizontal line. The signature is stylized with a large, looping flourish at the end.

TERRENCE L. MICHAEL  
UNITED STATES BANKRUPTCY JUDGE